

EXHIBIT G

SENTENCING MEMORANDUM ON BEHALF OF CAMERON COLLINS

United States v. Christopher Collins, et al.

No. S1 18-CR-567 (VSB)

C57AROSSps

1 UNITED STATES DISTRICT COURT
2 SOUTHERN DISTRICT OF NEW YORK

x

3 UNITED STATES OF AMERICA,

4 v.

11 CR 300 (JSR)

5 DAVID ROSEN,

6 Defendant.

7 x

8 New York, N.Y.
9 May 7, 2012
3:45 p.m.

10 Before:

11 HON. JED S. RAKOFF

12 District Judge

13
14 APPEARANCES

15 PREET BHARARA
16 United States Attorney for the
Southern District of New York
17 BY: GLEN MCGORTY, ESQ.
MICHAEL BOSWORTH, ESQ.
Assistant United States Attorneys

18
19 MORVILLO, ABRAMOWITZ, GRAND,
IASON, ANELLO & BOHRER, P.C.
Attorneys for Defendant
20 BY: ELKAN ABRAMOWITZ, ESQ.
SCOTT MORVILLO, ESQ.
21 ROBERT CRAIG MORVILLO, ESQ.
ELLEN MARIE MURPHY, ESQ.
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1 totally hollow and bizarre efforts to determine a sentence
2 chiefly by reference to the amount of money involved, which
3 surely is not irrelevant, but under the guidelines plays an
4 overwhelming role that is contrary to those elementary notions
5 of justice or even common sense. The guidelines, for example,
6 seem to be of the view that if some swindler, such as one that
7 I once prosecuted many years ago, swindles, in that case I'm
8 thinking of, three widows out of every last penny they have
9 been left by their late husbands, but the total amount that he
10 obtains is only a few hundred thousand dollars, he should be
11 given under the guidelines a much lower sentence than someone
12 who commits, say, an accounting fraud that cheats every
13 shareholder in a company out of 50 cents but because there are
14 a million shareholders amounts to a much greater loss. This is
15 a morally repugnant view of sentencing that this Court will not
16 give more than the modest efforts it is due.

17 But I am required to calculate the guidelines, and it
18 all turns on the amount involved. The Probation Office says it
19 is a total offense level of 36 and a criminal history of
20 category I. There is a secondary issue about abuse of trust,
21 but getting first to the amount involved, the defense says it
22 should be calculated as between \$400,000 and a million. The
23 Probation Office and the government says more than a million.

24 So let me hear first from the defense and from the
25 government at that point.